

**COEUR D'ALENE, MONDAY, APRIL 2, 2012 AT 8:50 A.M.**

**IN THE SUPREME COURT OF THE STATE OF IDAHO**

**IN THE MATTER OF THE ESTATE OF )  
NATALIE PARKS MC KEE, DECEASED. )**

**----- )  
MAUREEN ERICKSON, Personal )  
representative, )**

**Petitioner-Appellant, )**

**Docket No. 38130**

**v. )**

**JEROME S. MC KEE, )**

**Respondent-Respondent on Appeal. )**

---

Appeal from the District Court of the First Judicial District, State of Idaho,  
Shoshone County. Hon. Fred M. Gibler, District Judge.

Lloyd A. Herman, Spokane Valley, WA, for appellant.

Dean & Kolts, Coeur d'Alene, for respondent.

---

Appellant Maureen Erickson (Maureen) appeals the magistrate court's Finding of Fact, Conclusions of Law and Order denying her Motion for Partial Distribution of her mother's estate. Maureen sought informal probate of her mother's holographic will in 2006. Her mother had passed away in 1994, but Maureen was not aware of the existence of the will until August 2004, when it was discovered in her father's safety deposit box. The property at issue in the motion for partial distribution is a tract of land in Shoshone County.

The magistrate court found that the property Maureen sought to partially distribute was not part of the assets of her mother's estate. The property was subject to a previously recorded community property agreement and Maureen's mother's interest passed to her father upon her mother's death. The magistrate court also found that a subsequent deed in March 2000 conveyed her father's interest to her brother and her brother's wife. She argued on a motion for reconsideration that the holographic will was evidence of her parents' intent to rescind the community property agreement, but the magistrate court denied her motion. Maureen appealed the magistrate court's decisions to the district court, which affirmed the magistrate court while stating it was uncertain of jurisdiction to hear the appeal as it found no judgment in the record to appeal. Maureen has appealed this decision to the Supreme Court.

**COEUR D'ALENE, MONDAY, APRIL 2, 2012 AT 10:00 A.M.**

**IN THE SUPREME COURT OF THE STATE OF IDAHO**

**JOSEPH MICHAEL ABOLAFIA.**

**Plaintiff-Respondent,**

**V.**

**REBECCA REEVES,**

**Defendant-Respondent,**

and

**KENNETH PAUL ADLER.**

**Guardian Ad Litem-Appellant.**

Docket No. 38189

Appeal from the District Court of the First Judicial District of the State of Idaho,  
Bonner County. Hon. Benjamin R. Simpson, District Judge.

Bauer & French, Boise, for appellant.

Glorianne Gooding-Jones, Sandpoint, for plaintiff/respondent.

Powell & Reed, Sandpoint, for defendant/respondent.

This case began as a divorce modification action filed by Rebecca Reeves on May 9, 2007 and has ultimately become a dispute regarding the appointment, and subsequent termination, of Guardian Ad Litem Kenneth Adler.

Pursuant to stipulation of the parties and court order, Mr. Adler was appointed to represent Mr. Abolafia and Ms. Reeves' two minor children during their custody modification proceeding. Approximately seven months later, Adler moved to join the children as a party, with himself as their representative, and to compel discovery on their behalf. Shortly thereafter, Ms. Reeves moved to terminate the guardian ad litem and the parties submitted a stipulation for modification of the divorce decree. The magistrate accepted the parties' stipulation and dismissed Mr. Adler as guardian ad litem.

Adler appealed, arguing it was error to accept the stipulated plan without considering the best interests of the children. The district court disagreed, stating that he served at the pleasure of the magistrate court, as is customary when a guardian ad litem is appointed in custody cases in the First District. Adler was ordered to pay the parents' attorney fees.

**COEUR D'ALENE, MONDAY, APRIL 2, 2012 AT 11:10 A.M.**

**IN THE SUPREME COURT OF THE STATE OF IDAHO**

<b>PHILIP L. HART,</b>	)	
	)	
<b>Petitioner-Appellant,</b>	)	
	)	
<b>v.</b>	)	
	)	<b>Docket No. 38756</b>
<b>IDAHO STATE TAX COMMISSION and</b>	)	
<b>IDAHO BOARD OF TAX APPEALS,</b>	)	
	)	
<b>Respondents.</b>	)	
_____	)	

Appeal from the District Court of the First Judicial District, State of Idaho,  
Kootenai County. Hon. John T. Mitchell, District Judge.

Sarr Kelso, Coeur d'Alene, for appellant.

Hon. Lawrence G. Wasden, Idaho Attorney General, Boise, for respondents.

\_\_\_\_\_

This case involves Philip L. Hart's petition for judicial review of an Idaho Board of Tax Appeals (BTA) decision. The State Tax Commission had found Hart liable for \$53,523 in unpaid taxes, penalties, and interest in two Notice of Deficiency determinations. Hart appealed the deficiency determinations to the BTA. Among other things, Hart contended that he had more time than usual to file an appeal because of his status as a legislator. The BTA found Hart's appeal untimely and therefore dismissed it. Hart petitioned the district court, which likewise found his BTA appeal untimely and dismissed for lack of jurisdiction. Hart now appeals from the district court's dismissal.